

HEARING DATE AND TIME: June 14, 2012 at 9:45 a.m. (Eastern Time)

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
In re	:
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	:
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)

**MOTORS LIQUIDATION COMPANY GUC TRUST'S
REPLY TO THE RESPONSE OF DAVID L. ROBERTSON TO THE 183RD OMNIBUS
OBJECTION TO CLAIMS (WELFARE BENEFITS CLAIMS OF RETIRED
AND FORMER SALARIED AND EXECUTIVE EMPLOYEES)**

TABLE OF CONTENTS

	Page
Preliminary Statement.....	1
The Claim Should Be Disallowed and Expunged.....	3
(A) The Claim Should Be Disallowed As Debtors Had Right to Amend or Terminate Each Welfare Benefit Plan	3
(B) Ongoing Benefits Have Been Assumed by New GM.....	4
The Robertson Response: Claim No. 61493.....	5
Conclusion	6

TABLE OF AUTHORITIES

	Page(s)
CASES	
<i>Curtiss-Wright Corp. v. Schoonejongen</i> , 514 U.S. 73 (1995).....	4
<i>Moore v. Metro. Life Ins. Co.</i> , 856 F.2d 488 (2d Cir. 1988).....	3
<i>In re Oneida, Ltd.</i> , 400 B.R. 384 (Bankr. S.D.N.Y. 2009), <i>aff’d</i> , No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010)	3
<i>Sprague v. Gen. Motors Corp.</i> , 133 F.3d 388 (6 th Cir. 1998)	3
STATUTES	
29 U.S.C. § 1051(1)	3
Employee Retirement Income Security Act of 1974	3

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

The Motors Liquidation Company GUC Trust (the “**GUC Trust**”), formed by the above-captioned debtors (collectively, the “**Debtors**”)¹ in connection with the Debtors’ Second Amended Joint Chapter 11 Plan, dated March 18, 2011 (as may be amended, supplemented, or modified from time to time), files this reply (the “**Reply**”) to the response (defined below) interposed to the 183rd Omnibus Objection to Claims (Welfare Benefits Claims of Retired and Former Salaried and Executive Employees) (ECF No. 8866) (the “**Omnibus Objection**”), and respectfully represents:

Preliminary Statement

1. On January 26, 2011, the Debtors filed the Omnibus Objection. The Omnibus Objection seeks the disallowance and expungement of certain compensation and welfare benefits claims of retired and former salaried and executive employees of the Debtors on the basis that such claims (a) are related to unvested welfare benefits that were capable of being modified or terminated by the Debtors at will pursuant to the terms of the operative documents governing such welfare benefits, and were modified or terminated in accordance with such operative documents, and (b) to the extent modified, have otherwise been assumed by New GM² pursuant to the terms of the Master Purchase Agreement and, as described in the Omnibus Objection, are not the responsibility of the Debtors or the GUC Trust and therefore should be disallowed and expunged from the claims register.

¹ The Debtors are Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”), MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.), Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

² Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Omnibus Objection.

2. Responses to the Omnibus Objection were due by February 22, 2011. The response listed on **Exhibit 1** attached hereto and described further herein was filed with respect to the Omnibus Objection (the “**Robertson Response**”) by Mr. David L. Robertson relating to his individual claim (the “**Welfare Benefits Claim**”).

3. The Robertson Response is generally not substantive, but is critical of the reduction or termination of welfare benefits provided to retired and former salaried and executive employees of the Debtors. After reviewing the Robertson Response, the GUC Trust³ respectfully reiterates the Debtors’ position in the Omnibus Objection, and submits that Mr. Robertson has failed to provide any legal or factual support for the Welfare Benefits Claim. Notwithstanding Mr. Robertson’s opposition, the Robertson Response should be overruled because (i) the Debtors had a right to amend or terminate the employee welfare benefit plans (the “**Welfare Benefits Plans**”) providing medical, dental, vision, and life insurance benefits (the “**Welfare Benefits**”), including those on which the Welfare Benefits Claim is based, without further liability, and in all relevant instances did so, and (ii) New GM otherwise assumed Welfare Benefits as they existed on the Commencement Date and continues to provide Welfare Benefits as modified prior to their assumption by New GM, and consequently the Debtors and the GUC Trust have no liability for the Welfare Benefits Claim. Accordingly, the GUC Trust files this Reply in support of the Omnibus Objection and respectfully requests that the Welfare Benefits Claim be disallowed and expunged from the claims register.

4. The Debtors and the GUC Trust are, of course, sympathetic with the impact that the financial problems of the Debtors have had on Mr. Robertson’s welfare benefits.

³ While the Omnibus Objection was filed by the Debtors, this Reply is being filed by the GUC Trust because, pursuant to the Plan, the GUC Trust now has the exclusive authority to prosecute and resolve objections to Disputed General Unsecured Claims (as defined in the Plan).

However, in view of the Debtors' liquidation and under applicable law, there should be no other outcome.

The Welfare Benefits Claim Should Be Disallowed and Expunged

5. Mr. Robertson has failed to demonstrate the validity of his Welfare Benefit Claim and, thus, the Welfare Benefits Claim should be disallowed and expunged. *See, e.g., In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010) (claimant has burden to demonstrate validity of claim when objection is asserted refuting claim's essential allegations).

**(A) The Welfare Benefits Claim Should Be Disallowed
As Debtors Had Right to Amend or Terminate Each Welfare Benefit Plan**

6. In the Robertson Response, Mr. Robertson has not demonstrated that the Debtors were bound by any legal or contractual requirement to continue to provide him, or other retired and former salaried and executive employees, with the Welfare Benefits on a permanent basis. The Omnibus Objection explains that the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), comprehensively regulates employer-provided welfare benefit plans, and that ERISA does not require an employer to provide or to vest welfare benefits. Welfare benefits provided under the terms of a welfare benefit plan may therefore be reduced or forfeited in accordance with the terms of the applicable welfare benefit plan. 29 U.S.C. § 1051(1); *see Moore v. Metro. Life Ins. Co.*, 856 F.2d 488, 491 (2d Cir. 1988); *Sprague v. Gen. Motors Corp.*, 133 F.3d 388, 400 (6th Cir. 1998).

7. In addressing claims similar to Mr. Robertson's Welfare Benefits Claim, the Sixth Circuit has noted that welfare plans such as the Welfare Benefit Plans are specifically exempted from vesting requirements (to which pension plans are subject) under ERISA, and accordingly, employers "*are generally free under ERISA, for any reason at any time, to adopt,*

modify or terminate welfare plans.” Curtiss-Wright Corp. v. Schoonejongen, 514 U.S. 73, 78 (1995) (emphasis added) (citing *Adams v. Avondale Indus., Inc.*, 905 F.2d 943, 947 (6th Cir. 1990)). As noted in the Omnibus Objection, however, the Sixth Circuit has recognized that once welfare benefits are vested, they are rendered forever unalterable.

8. Thus, Mr. Robertson bears the burden of showing that the Debtors intended to vest Welfare Benefits provided by the Welfare Benefits Plans, and did *in fact* vest the Welfare Benefits, such that Mr. Robertson has a contractual right to the perpetual continuation of his Welfare Benefits at a contractually specified level.

9. In the Robertson Response, Mr. Robertson has not provided any evidence that contradicts the Debtors’ common practice of advising participants of the Welfare Benefits Plans of the Debtors’ right to amend or terminate the Welfare Benefits at any time. Moreover, Mr. Robertson has not provided any evidence of a separate, affirmative contractual obligation on the part of the Debtors to continue to provide the Welfare Benefits specifically to Mr. Robertson. Therefore, the Debtors and the GUC Trust do not have any liability with respect to the reduction in or discontinuation of the Welfare Benefits.

(B) Ongoing Benefits Have Been Assumed by New GM

10. On the Closing Date, New GM completed its purchase of certain assets in accordance with the Master Purchase Agreement. Pursuant to Section 6.17(e) of the Master Purchase Agreement (*Assumption of Certain Parent Employee Benefit Plans and Policies*), New GM assumed the plans specified in a disclosure schedule, and the Welfare Benefit Plans are set forth on that schedule. New GM assumed the obligation to provide the Welfare Benefits to the extent required to be provided under the terms of the applicable Welfare Benefits Plan in effect on the Closing Date, including both responsibility for all claims incurred prior to the Closing Date and all future claims properly payable pursuant to the terms of the applicable Welfare

Benefit Plan in effect when such claims are incurred. Therefore, the Debtors and the GUC Trust do not have any liability with respect to Welfare Benefits that have been assumed by New GM, and Mr. Robertson has not provided any credible factual or legal basis to suggest otherwise.

The Robertson Response: Claim No. 61493

11. On February 22, 2011, a response (ECF No. 9411) was filed on behalf of David L. Robertson stating opposition to the relief sought in the Omnibus Objection with respect to the Welfare Benefits Claim. (*See* Proof of Claim No. 61493 at **Exhibit 2** attached hereto, and the Robertson Response at **Exhibit 3** attached hereto).

12. In the Robertson Response, Mr. Robertson requests consideration for the value of his “deferred vested retirement benefit.” The Robertson Response demands an immediate accounting of Mr. Robertson’s Welfare Benefits Claim as well as a hearing on Mr. Robertson’s Welfare Benefits Claim. In addition, Mr. Robertson has attached to his Proof of Claim actuarial tables as well as documentation of his retirement benefits.

13. The GUC Trust understands Mr. Robertson’s request for an accounting of his Welfare Benefits Claim to mean an explanation for why his benefits were reduced. Both the Omnibus Objection and this Reply explain the reason for the reduction in Mr. Robertson’s Welfare Benefits.

14. To the extent Mr. Robertson’s Welfare Benefits Claim relates in any way to his pension entitlement, in the Omnibus Objection, the Debtors and the GUC Trust do not seek to affect the rights of Mr. Robertson to continue receiving pension benefits under the terms of his defined benefit pension plan. General Motors Company (“**New GM**”) assumed sponsorship, in place of the Debtors, for payment of Mr. Robertson’s pension pursuant to the terms of the Master Purchase Agreement described in the Omnibus Objection, and Mr. Robertson’s pension is therefore no longer the Debtors’ responsibility. Accordingly, Mr. Robertson does not have a

claim against the Debtors with respect to his pension entitlement. To the best of the GUC Trust's knowledge, Mr. Robertson's pension payments continue to be paid in the ordinary course by New GM.

15. On June 1, 2012, attorneys for the GUC Trust telephoned Mr. Robertson to advise him of his upcoming hearing date, and left a voicemail. As requested by Mr. Robertson, the matter is now scheduled for a hearing on June 14, 2012.

16. The Robertson Response provides no additional support for the Welfare Benefits Claim. The GUC Trust is not aware of any documentation or facts supporting the Welfare Benefits Claim. For the reasons set out above, the Debtors respectfully submit that the Robertson Response should be overruled, and the Welfare Benefits Claim should be disallowed and expunged.

Conclusion

17. Because (i) ERISA recognizes that employers are free to amend or terminate welfare benefits, (ii) no contrary contractual right to vested welfare benefits has been established by Mr. Robertson; and (iii) New GM assumed the Welfare Benefit Plans as modified, the Debtors and the GUC Trust have no liability for Mr. Robertson's Welfare Benefits Claim. The GUC Trust reiterates that the Robertson Response has not provided any legal or factual support for the Welfare Benefits Claim and cannot be afforded prima facie validity under the Bankruptcy Code. Accordingly, the Welfare Benefits Claim should be disallowed and expunged in their entirety.

WHEREFORE, for the reasons set forth above and in the Omnibus Objection, the GUC Trust respectfully requests that the Court grant the relief requested in the Omnibus Objection and such other and further relief as is just.

Dated: New York, New York
June 5, 2012

/s/ Joseph H. Smolinsky
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Company GUC Trust

Exhibit 1

183rd Omnibus Objection to Claims (Welfare Benefits Claims of Retired and Former Salaried and Executive Employees)				
Proof of Claim No.	Response Docket No.	Name	Total Claimed	Summary
61493	9411	Robertson, David L.	\$47,102.16 (U)	Mr. Robertson's response demands an immediate accounting of his claim in such format and in such time as to prepare for a hearing on the matter.

Exhibit 2

01063483

APS0723869291



UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
<p>Name of Debtor (Check Only One) Case No</p> <p><input checked="" type="checkbox"/> Motors Liquidation Company (f/k/a General Motors Corporation) 09-50026 (REG)</p> <p><input type="checkbox"/> MLCS, LLC (f/k/a Saturn, LLC) 09-50027 (REG)</p> <p><input type="checkbox"/> MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation) 09-50028 (REG)</p> <p><input type="checkbox"/> MLC of Harlem, Inc (f/k/a Chevrolet-Saturn of Harlem, Inc) 09-13558 (REG)</p> <p><small>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case, but may be used for purposes of asserting a claim under 11 U.S.C. § 503(b)(9) (see item # 5). All other requests for payment of an administrative expense should be filed pursuant to 11 U.S.C. § 503.</small></p>		<p style="text-align: center; border: 1px solid black; border-radius: 50%; padding: 10px; display: inline-block;"> THE GARDEN CITY GROUP, INC. NOV 27 2009 </p> <p style="font-size: small;">If an amount is identified above you have a claim scheduled by one of the Debtors as shown (This scheduled amount of your claim may be an amendment to a previously scheduled amount). If you agree with the amount and priority of your claim as scheduled by the Debtor, you do not need to file this proof of claim form, EXCEPT AS FOLLOWS: If the amount shown is listed as DISPUTED, UNLIQUIDATED, or CONTINGENT, a proof of claim MUST be filed in order to receive any distribution in respect of your claim. If you have already filed a proof of claim in accordance with the attached instructions, you need not file again.</p>
<p>Name of Creditor (the person or other entity to whom the debtor owes money or property) ROBERTSON, DAVID L</p>	<p><input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim</p> <p>Court Claim Number _____ (If known)</p> <p>Filed on _____</p>	
<p>Name and address where notices should be sent</p> <p>ROBERTSON, DAVID L PO BOX 695 HUNTSVILLE, AL 35804-0695</p>	<p><input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars</p> <p><input type="checkbox"/> Check this box if you are the debtor or trustee in this case</p>	
<p>Telephone number 256-653-4036</p> <p>Email Address cmdr.dave@h'wary.net</p>	<p>Name and address where payment should be sent (if different from above)</p> <p style="text-align: center;">FILED - 61493 MOTORS LIQUIDATION COMPANY F/K/A GENERAL MOTORS CORP SDNY # 09-50026 (REG)</p> <p>Telephone number _____</p>	
<p>1 Amount of Claim as of Date Case Filed, June 1, 2009 \$ <u>47,102.16</u></p> <p>If all or part of your claim is secured, complete item 4 below, however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. If all or part of your claim is asserted pursuant to 11 U.S.C. § 503(b)(9), complete item 5.</p> <p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.</p>		<p>5 Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a) If any portion of your claim falls in one of the following categories, check the box and state the amount.</p> <p>Specify the priority of the claim</p> <p><input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)</p> <p><input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4)</p> <p><input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5)</p> <p><input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7)</p> <p><input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8)</p> <p><input type="checkbox"/> Value of goods received by the Debtor within 20 days before the date of commencement of the case - 11 U.S.C. § 503(b)(9) (§ 507(a)(2))</p> <p><input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)() _____</p> <p style="text-align: center;">Amount entitled to priority</p> <p style="text-align: center;">\$ _____</p> <p style="font-size: x-small;">*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</p>
<p>2 Basis for Claim <u>DEFERRED VESTED RETIREMENT BENEFIT</u> (See instruction #2 on reverse side)</p>		
<p>3 Last four digits of any number by which creditor identifies debtor <u>2020</u></p> <p>3a Debtor may have scheduled account as _____ (See instruction #3a on reverse side)</p>		
<p>4 Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.</p> <p>Nature of property or right of setoff <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Equipment <input type="checkbox"/> Other _____ Describe _____</p> <p>Value of Property \$ _____ Annual Interest Rate % _____</p> <p>Amount of arrearage and other charges as of time case filed included in secured claim, if any \$ _____</p> <p>Basis for perfection _____</p> <p>Amount of Secured Claim \$ _____ Amount Unsecured \$ _____</p>		
<p>6 Credits The amount of all payments on this claim has been credited for the purpose of making this proof of claim.</p> <p>7 Documents Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)</p> <p>DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.</p> <p>If the documents are not available, please explain in an attachment.</p>		
<p>Signature The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file the claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.</p> <p>Date <u>11/23/09</u></p> <p style="text-align: center;"></p>		<p>FOR COURT USE ONLY</p>

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules. The attorneys for the Debtors and their court-appointed claims agent, The Garden City Group, Inc., are not authorized and are not providing you with any legal advice.

A SEPARATE PROOF OF CLAIM FORM MUST BE FILED AGAINST EACH DEBTOR

PLEASE SEND YOUR ORIGINAL, COMPLETED CLAIM FORM AS FOLLOWS: **IF BY MAIL**, THE GARDEN CITY GROUP, INC., ATTN: MOTORS LIQUIDATION COMPANY CLAIMS PROCESSING, P.O. BOX 9386, DUBLIN, OH 43017-4286. **IF BY HAND OR OVERNIGHT COURIER**, THE GARDEN CITY GROUP, INC., ATTN: MOTORS LIQUIDATION COMPANY CLAIMS PROCESSING, 5151 BLAZER PARKWAY, SUITE A, DUBLIN, OH 43017. PROOFS OF CLAIM MAY ALSO BE HAND DELIVERED TO THE UNITED STATES BANKRUPTCY COURT, SDNY, ONE BOWLING GREEN, ROOM 534, NEW YORK, NEW YORK 10004. ANY PROOF OF CLAIM SUBMITTED BY FACSIMILE OR E-MAIL WILL NOT BE ACCEPTED.

THE GENERAL AND GOVERNMENTAL BAR DATE IS NOVEMBER 30, 2009 AT 5 00 P.M. (PREVAILING EASTERN TIME)

Court, Name of Debtor, and Case Number

These chapter 11 cases were commenced in the United States Bankruptcy Court for the Southern District of New York on June 1, 2009. You should select the debtor against which you are asserting your claim.

A SEPARATE PROOF OF CLAIM FORM MUST BE FILED AGAINST EACH DEBTOR.

Creditor's Name and Address

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. Please provide us with a valid email address. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1 Amount of Claim as of Date Case Filed

State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2 Basis for Claim

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the debtor, trustee, or another party in interest files an objection to your claim.

3 Last Four Digits of Any Number by Which Creditor Identifies Debtor

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor, if any.

3a Debtor May Have Scheduled Account As

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4 Secured Claim

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5 Amount of Claim Entitled to Priority Under 11 U.S.C. § 507(a)

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

For claims pursuant to 11 U.S.C. § 503(b)(9), indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before June 1, 2009, the date of commencement of these cases. (See DEFINITIONS, below.) Attach documentation supporting such claim.

6 Credits

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the Debtor credit for any payments received toward the debt.

7 Documents

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary FRBP 3001(e) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case. The Debtors in these Chapter 11 cases are:

Motors Liquidation Company (f/k/a General Motors Corporation)	09-50026 (REG)
MLCS, LLC (f/k/a Saturn, LLC)	09-50027 (REG)
MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation)	09-50028 (REG)
MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.)	09-13558 (REG)

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the Debtor on the date of the bankruptcy filing. See 11 U.S.C. § 101(5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with The Garden City Group, Inc. as described in the instructions above and in the Bar Date Notice.

Secured Claim Under 11 U.S.C. § 506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be

paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Section 503(b)(9) Claim

A Section 503(b)(9) claim is a claim for the value of any goods received by the debtor within 20 days before the date of commencement of a bankruptcy case in which the goods have been sold to the debtor in the ordinary course of such debtor's business.

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. § 507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's

tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing from The Garden City Group, Inc., please provide a self-addressed, stamped envelope and a copy of this proof of claim when you submit the original claim to The Garden City Group, Inc.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

Additional Information

If you have any questions with respect to this claim form, please contact Alix Partners at 1 (800) 414-9607 or by e-mail at claims@motorsliquidation.com.

Basis of Claim
David L Robertson
vs. Motors Liquidation

11/22/2009

Life Expectancy in years	79	Ref attached Life/Actuary Tables
Age of Retirement Benefit	65	Ref Attached Monthly Vested Retirement Benefit Document

Difference in Actuary 14 years or 168 months

Amount of Benefit/month	\$ 280.37	Ref Attached Monthly Vested Retirement Benefit Document
Expected payout of Benefit	168 months	

Total amount of Claim \$ 47,102.16

GENERAL MOTOR'S RETIREMENT PROGRAM FOR SALARIED EMPLOYEES

DAVID I. ROBERTSON
2250 NORTON ROAD
ROCHESTER MI 48063

RETIREMENT NO. R262512020
DIVISION GPC HEADQUARTERS
CISCO 13001

DATE SERVICE BROKEN 08-31 1989

CREDITED SERVICE
PART A 7 04
PART B 7 04

RETIREMENT TYPE 90
SEPARATION WITH VESTED BENEFIT

SOCIAL SECURITY NO. 262 51 2020
BIRTH DATE 02-20 1959
SALARY
AVERAGE MONTHLY 3,823.27

EMPLOYEE CONTRIBUTIONS
PRIOR TO 07-77 NONE
07-77 TO 10-79 NONE
10-79 & LATER NONE

AUTHORIZED DEDUCTIONS

% FEDERAL INCOME TAX

TOTAL MONTHLY DEFERRED RETIREMENT BENEFITS ARE SHOWN BELOW. ADDITIONAL
INFORMATION REGARDING YOUR BENEFITS ARE EXPLAINED ON THE ATTACHED
GMP 1171 A.

	AMOUNT
BASIC	\$ 197.73
SUPPLEMENTARY	92.64

TOTAL AT AGE 65 290.37

I HAVE EXAMINED THE ABOVE DATA AND I HEREBY CERTIFY THAT THE DATA USED
IN THE CALCULATIONS ARE AS SHOWN IN OUR RECORDS AND THAT THE CALCULATION
OF SUCH BENEFITS ARE CORRECT.

M. L. King
SIGNATURE AUTHORIZED DELEGATE

9-29-89
DATE

I AM THE EMPLOYE HEREIN NAMED AND IDENTIFIED. I HAVE READ AND UNDERSTAND
THE DATA AND CALCULATIONS SHOWN.

[Signature]
EMPLOYEE SIGNATURE

10/12/89
DATE

ISSUE DATE AND TIME 09 29 1989 11 19 53

DISTRIBUTION ORIGINAL MASTER RETIREMENT FILE COPY EMPLOYE

Social Security Online
Statistical Tables

Actuarial Publications



Period Life Table

Life Tables

A period life table is based on the mortality experience of a population during a relatively short period of time. Here we present the 2005 period life table for the Social Security area population. * For this table, the period life expectancy at a given age represents the average number of years of life remaining if a group of persons at that age were to experience the mortality rates for 2005 over the course of their remaining life.

Period Life Table, 2005

Exact age	Male			Female		
	Death probability ^a	Number of lives ^b	Life expectancy	Death probability ^a	Number of lives ^b	Life expectancy
0	0.007566	100,000	74.81	0.006156	100,000	79.95
1	0.000522	99,243	74.38	0.000416	99,384	79.45
2	0.000358	99,192	73.42	0.000257	99,343	78.48
3	0.000255	99,156	72.45	0.000181	99,318	77.50
4	0.000204	99,131	71.47	0.000155	99,300	76.52
5	0.000184	99,111	70.48	0.000147	99,284	75.53
6	0.000174	99,092	69.49	0.000142	99,270	74.54
7	0.000163	99,075	68.51	0.000137	99,255	73.55
8	0.000143	99,059	67.52	0.000129	99,242	72.56
9	0.000117	99,045	66.53	0.000117	99,229	71.57
10	0.000096	99,033	65.53	0.000107	99,217	70.58
11	0.000101	99,024	64.54	0.000106	99,207	69.58
12	0.000155	99,014	63.55	0.000123	99,196	68.59
13	0.000272	98,998	62.56	0.000162	99,184	67.60
14	0.000435	98,971	61.57	0.000218	99,168	66.61
15	0.000613	98,928	60.60	0.000282	99,146	65.62
16	0.000781	98,868	59.64	0.000342	99,118	64.64
17	0.000940	98,791	58.68	0.000390	99,085	63.67
18	0.001077	98,698	57.74	0.000420	99,046	62.69
19	0.001195	98,591	56.80	0.000437	99,004	61.72
20	0.001314	98,474	55.87	0.000454	98,961	60.74
21	0.001427	98,344	54.94	0.000473	98,916	59.77

Actuarial Life Table

Page 2 of 5

Exact age	Male			Female		
	Death probability ^a	Number of lives ^b	Life expectancy	Death probability ^a	Number of lives ^b	Life expectancy
22	0.001496	98,204	54.02	0.000487	98,869	58.80
23	0.001510	98,057	53.10	0.000497	98,821	57.83
24	0.001482	97,909	52.18	0.000505	98,772	56.86
25	0.001439	97,764	51.25	0.000512	98,722	55.88
26	0.001404	97,623	50.33	0.000522	98,672	54.91
27	0.001380	97,486	49.40	0.000538	98,620	53.94
28	0.001376	97,351	48.47	0.000564	98,567	52.97
29	0.001390	97,218	47.53	0.000597	98,511	52.00
30	0.001413	97,082	46.60	0.000636	98,453	51.03
31	0.001439	96,945	45.66	0.000681	98,390	50.06
32	0.001474	96,806	44.73	0.000730	98,323	49.10
33	0.001521	96,663	43.79	0.000784	98,251	48.13
34	0.001581	96,516	42.86	0.000844	98,174	47.17
35	0.001653	96,363	41.93	0.000911	98,091	46.21
36	0.001745	96,204	40.99	0.000988	98,002	45.25
37	0.001869	96,036	40.06	0.001080	97,905	44.29
38	0.002028	95,857	39.14	0.001187	97,799	43.34
39	0.002219	95,662	38.22	0.001309	97,683	42.39
40	0.002436	95,450	37.30	0.001442	97,556	41.45
41	0.002670	95,218	36.39	0.001584	97,415	40.51
42	0.002918	94,963	35.49	0.001736	97,261	39.57
43	0.003176	94,686	34.59	0.001896	97,092	38.64
44	0.003448	94,385	33.70	0.002066	96,908	37.71
45	0.003738	94,060	32.81	0.002250	96,707	36.79
46	0.004055	93,708	31.93	0.002446	96,490	35.87
47	0.004410	93,328	31.06	0.002647	96,254	34.96
48	0.004809	92,917	30.20	0.002850	95,999	34.05
49	0.005245	92,470	29.34	0.003060	95,725	33.14
50	0.005730	91,985	28.49	0.003295	95,432	32.24
51	0.006237	91,458	27.65	0.003555	95,118	31.35
52	0.006716	90,888	26.83	0.003821	94,780	30.46
53	0.007148	90,277	26.00	0.004090	94,418	29.57
54	0.007565	89,632	25.19	0.004374	94,032	28.69
55	0.008007	88,954	24.37	0.004686	93,620	27.82
56						

(79) →

Actuarial Life Table

Page 3 of 5

Exact age	Male			Female		
	Death probability ^a	Number of lives ^b	Life expectancy	Death probability ^a	Number of lives ^b	Life expectancy
	0 008531	88,242	23 57	0 005050	93,182	26 94
57	0.009170	87,489	22 77	0 005493	92,711	26 08
58	0 009955	86,686	21 97	0.006031	92,202	25 22
59	0.010869	85,823	21 19	0.006653	91,646	24 37
60	0 011908	84,891	20 42	0 007365	91,036	23 53
61	0 013015	83,880	19 66	0 008130	90,365	22 70
62	0 014131	82,788	18 91	0 008907	89,631	21 88
63	0 015226	81,618	18 17	0 009676	88,832	21 08
64	0 016354	80,376	17 44	0.010475	87,973	20 28
65	0.017609	79,061	16 73	0 011366	87,051	19 49
66	0 019066	77,669	16 02	0 012397	86,062	18 70
67	0 020735	76,188	15 32	0 013571	84,995	17 93
68	0 022655	74,608	14 63	0 014910	83,842	17 17
69	0 024826	72,918	13 96	0 016419	82,592	16 42
70	0 027295	71,108	13 30	0 018160	81,235	15 69
71	0 030012	69,167	12 66	0 020086	79,760	14 97
72	0 032897	67,091	12 04	0 022104	78,158	14 27
73	0 035926	64,884	11 43	0.024183	76,431	13 58
74	0.039188	62,553	10 84	0 026414	74,582	12 90
75	0 042921	60,102	10 26	0.029029	72,612	12 24
76	0 047157	57,522	9 70	0 032067	70,504	11 59
77	0 051737	54,809	9 15	0 035389	68,243	10 96
78	0.056658	51,974	8 63	0 038996	65,828	10 34
79	0 062061	49,029	8 11	0 043018	63,261	9 74
80	0.068216	45,986	7 62	0 047669	60,540	9 16
81	0 075229	42,849	7 14	0 053073	57,654	8 59
82	0 083020	39,626	6.68	0 059222	54,594	8.04
83	0 091635	36,336	6 24	0 066184	51,361	7 52
84	0 101194	33,006	5.82	0 074036	47,962	7 02
85	0 111834	29,666	5 41	0 082854	44,411	6.54
86	0 123673	26,349	5 03	0.092709	40,731	6 08
87	0 136793	23,090	4 67	0 103657	36,955	5 65
88	0 151241	19,931	4 34	0.115742	33,124	5 25
89	0 167026	16,917	4 02	0 128995	29,291	4 87
90						

Actuarial Life Table

Page 4 of 5

Exact age	Male			Female		
	Death probability ^a	Number of lives ^b	Life expectancy	Death probability ^a	Number of lives ^b	Life expectancy
	0 184140	14,091	3 72	0 143437	25,512	4.52
91	0.202559	11,497	3 45	0 159077	21,853	4.19
92	0.222243	9,168	3 20	0 175914	18,377	3 89
93	0 243144	7,130	2.97	0 193937	15,144	3 61
94	0 265201	5,397	2 77	0 213123	12,207	3 36
95	0 287099	3,965	2 59	0 232548	9,605	3 13
96	0 308468	2,827	2 43	0.251932	7,372	2 93
97	0 328915	1,955	2 29	0 270971	5,514	2 75
98	0.348039	1,312	2 16	0 289339	4,020	2 58
99	0.365441	855	2 05	0 306700	2,857	2 43
100	0 383713	543	1 94	0.325102	1,981	2.29
101	0 402899	334	1 83	0 344608	1,337	2 15
102	0 423044	200	1 73	0 365284	876	2 02
103	0 444196	115	1 63	0 387201	556	1 89
104	0 466406	64	1.54	0.410433	341	1 77
105	0 489726	34	1 45	0 435059	201	1 66
106	0 514213	17	1 37	0 461163	114	1 55
107	0 539923	8	1 28	0 488833	61	1 44
108	0 566919	4	1 21	0 518162	31	1 34
109	0.595265	2	1 13	0 549252	15	1 25
110	0.625029	1	1 06	0 582207	7	1 16
111	0 656280	0	0.99	0 617140	3	1 07
112	0 689094	0	0 92	0 654168	1	0 99
113	0 723549	0	0 86	0 693418	0	0 91
114	0 759726	0	0 80	0 735023	0	0.84
115	0 797713	0	0 74	0 779125	0	0 76
116	0.837598	0	0 68	0 825872	0	0.70
117	0.879478	0	0 63	0 875425	0	0 63
118	0 923452	0	0 58	0 923452	0	0 58
119	0.969625	0	0.53	0 969625	0	0 53
^a Probability of dying within one year						
^b Number of survivors out of 100,000 born alive						

* The population comprised of (i) residents of the 50 States and the District of Columbia (adjusted for net census undercount), (ii) civilian residents of Puerto Rico,

Office of the State Actuary Life Expectancy Table

Page 1 of 2

Actuarial Services
Funding
Contribution Rates
Valuations
Fiscal Notes
Pension Budget Summaries
Benefit Components
Plan 1 COLAs
Actuarial Information
Assumptions
Return on Investment
Inflation Data
Life Expectancies
OPEB
Publications
Experience Studies
Pension Studies
Presentations

Life Expectancies

A life expectancy table shows an average future lifetime for retirement plan members from each attained age. We based the table shown below on the RP-2000 combined healthy mortality table*, with mortality improvements projected to the year 2009. We used 50 percent of Scale AA* for the annual mortality improvement factors.

We use the mortality rates from the underlying mortality table to estimate survivorship both pre- and post-retirement. Based on actual plan experience, we set rates "back" or "forward" for some plans. A "set back" means that at each attained age, a member has the life expectancy of a younger person. A "set forward" is just the opposite, members have the life expectancy of older individuals. The following table displays the age offsets (in years) for each of Washington's public pension systems. Negative numbers denote set backs.

System	PERS		TRS		SERS		PSERS		LEOFF		WSP	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Age Offsets	-1	-1	-2	-2	0	-2	-1	-1	-1	1	-1	1

To use the life expectancy table, find your age in the column below, then look to the appropriate gender column on the right to find the additional number of years you may expect to live. It is important to note that one-half of individuals can expect to live beyond their life expectancy and one-half will not live to that age. We apply these tables to large populations; they are not intended for individual retirement planning purposes.

Life Expectancy Using the RP-2000 Combined Healthy Mortality Table Projected to 2009*

Age	Male	Female	Age	Male	Female
18	62	65	65	17	20
19	61	64	66	17	19
20	60	63	67	16	18
21	59	62	68	15	17
22	58	61	69	14	17
23	57	60	70	14	16
24	56	59	71	13	15
25	55	58	72	12	14
26	54	57	73	12	14
27	53	56	74	11	13
28	52	55	75	10	12
29	51	54	76	10	12
30	50	53	77	9	11
31	49	52	78	8	10
32	48	51	79	8	10
33	47	50	80	7	9
34	46	49	81	7	9
35	45	48	82	6	8
36	44	47	83	6	8
37	43	46	84	6	7
38	42	45	85	5	7
39	41	44	86	5	6

Office of the State Actuary: Life Expectancy Table

Page 2 of 2

40	40	43	87	4	6
41	39	42	88	4	5
42	38	41	89	4	5
43	37	40	90	3	5
44	36	39	91	3	4
45	35	38	92	3	4
46	35	37	93	3	4
47	34	36	94	3	4
48	33	35	95	2	3
49	32	34	96	2	3
50	31	33	97	2	3
51	30	32	98	2	3
52	29	31	99	2	3
53	28	30	100	2	3
54	27	30	101	2	3
55	26	29	102	2	3
56	25	28	103	2	2
57	24	27	104	2	2
58	23	26	105	2	2
59	23	25	106	1	2
60	22	24	107	1	2
61	21	23	108	1	2
62	20	22	109	1	2
63	19	21	110	1	2
64	18	21			

(81)

*RP-2000 Combined Healthy mortality table and Scale AA were both published by the Society of Actuaries. As we project improvements into the future, life expectancies improve slightly each year. This table does not use age offsets. We determine mortality rates for disabled members using a separate table.



APS2080853022
01063483

BALLOT # 414

PLEASE COMPLETE THE FOLLOWING

ITEM 1 Amount of General Unsecured Claim. For purposes of voting to accept or reject the Plan, the undersigned holds a General Unsecured Claim against the Debtor listed below in the amount set forth below

Claim Amount	\$47,102 16
Debtor	MOTORS LIQUIDATION COMPANY

ITEM 2 Vote on the Plan. The undersigned holder of a Class 3 General Unsecured Claim in the amount set forth in Item 1 above hereby votes to

Check one box



Accept the Plan

01-05-11 A09 38 IN



Reject the Plan

ITEM 3 Acknowledgement and Certification. By signing this Ballot, the undersigned acknowledges that the undersigned has been provided with a copy of the Disclosure Statement, including all exhibits thereto. The undersigned certifies that (i) it is the holder of the General Unsecured Claim identified in Item 1 above and (ii) it has full power and authority to vote to accept or reject the Plan. The undersigned further acknowledges that the Debtors' solicitation of votes is subject to all terms and conditions set forth in the Disclosure Statement and the order of the Bankruptcy Court approving the Disclosure Statement and the procedures for the solicitation of votes to accept or reject the Plan contained therein

Print or Type Name of Claimant

DAVID L. ROBERTSON

Social Security or Federal Tax I D No of Claimant

262-51-2020

Signature

Name of Signatory (if different than claimant)

If by Authorized Agent, Title of Agent

Street Address

P.O. Box 695

City, State, and Zip Code

Huntsville, AL 35804

Telephone Number

256.653.4036

E-mail Address

cmdr.dave@hiwaay.net

Date Completed

12/28/10

Please check one or both of the below boxes, if the above address is a change of address for the purpose(s) of

☐ future notice mailings, **AND/OR** ☐ distributions





APS2080853022
01063483

ROBERTSON, DAVID L
PO BOX 695
HUNTSVILLE, AL 35804

BUSINESS REPLY MAIL
FIRST-CLASS MAIL PERMIT NO 18 DUBLIN OH

POSTAGE WILL BE PAID BY ADDRESSEE

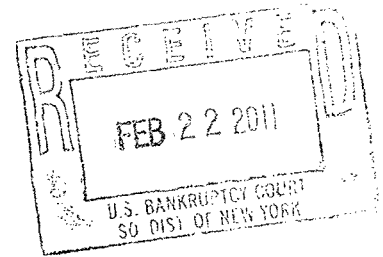
THE GARDEN CITY GROUP, INC
ATTN MOTORS LIQUIDATION CO BALLOTING CENTER
PO BOX 9386
DUBLIN OH 43017-9957

MUSKIEVILLE AL 357
31 DEC 2010 PM 2 L

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UNITED STATES

Exhibit 3

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

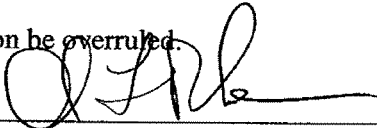


_____	:	
	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY,	:	09-5026 (REG)
et al., f/k/a General Motors Corp., et al.	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
_____	:	

RESPONSE TO NOTICE OF DEBTORS' 183rd
OMNIBUS OBJECTION TO CLAIMS
(Welfare Benefits Claims of Retired and Former Salaried and Executive Employees)

Comes now David L. Robertson, Pro se claimant in the above styled bankruptcy proceeding, and would show unto the court that he has duly filed Claim No. 61493 as a vested retiree of General Motors Corporation, and would further show unto the Court that in order to determine the status hereunder, the debtors in possession must provide an accounting of said claim in such format and in such time as to prepare for hearing in this matter.

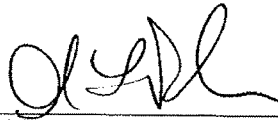
Claimant demands an immediate accounting and further demands that this matter be set for hearing or otherwise that the objection be overruled.



David L. Robertson
Pro se Claimant
P. O. Box 695
Huntsville, AL 35804
(256) 653-4036

CERTIFICATE OF SERVICE

I hereby certify that I have this date mailed a copy of the foregoing Response to Notice of Debtors 183rd Omnibus Objection to Claims to Harvey R. Miller, Stephen Karotkin, and Joseph H. Smolinsky of the firm of Weil, Gotshal & Manges, LLP, to their regular mailing address of 767 Fifth Avenue, New York, New York 10153, properly addressed and postage prepared, this the 17 day of February, 2011.

A handwritten signature in black ink, appearing to read 'DL Robertson', written over a horizontal line.

David L. Robertson
Pro se Claimant